

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

R. ALEXANDER ACOSTA,	:	CIVIL ACTION
SECRETARY OF LABOR, UNITED	:	
STATES DEPARTMENT OF LABOR	:	
	:	
v.	:	
	:	
JOHN J. KORESKO, V, et al.	:	NO. 09-988

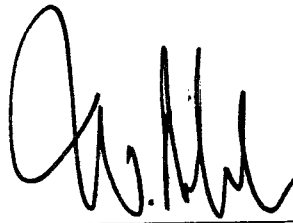
ORDER

AND NOW, this 4th day of May, 2017, upon consideration of the Department of Labor's Motion for Equitable Distribution (Doc. 1384), the Unified Model of Distribution, the objection by Flagship Management LLC and accompanying documentation (Docs. 1438 & 1438-1), the DOL's initial response (Doc. 1448), Flagship's supplemental brief and accompanying documentation (Docs. 1472 & 1474) and supplemental response (Doc. 1473), the transcript of the hearing held on March 27, 2017 (Doc. 1497), Flagship's renewed objections (Doc. 1493) and the Secretary of Labor's Statement of Non-Opposition thereto (Doc. 1501), and after careful and independent review of the Report and Recommendation of United States Magistrate Judge Elizabeth T. Hey, **IT IS ORDERED** that:

1. The Report and Recommendation is **APPROVED AND ADOPTED**.

2. Flagship is considered an open plan for purposes of the distribution of trust assets.
Oversight of the payment of any death benefits will continue to be overseen by Judge Hey consistent with prior rulings.
3. The Renewed Objections by Flagship to Aspects of the Proposed Methodology for Distribution of the Trust Assets (Doc. 1493) are **OVERRULED** without prejudice, subject to renewal after Marcum delivers an individual accounting to each plan sponsor and before the deadline for objections to such accountings, in accordance with the Court's Order of April 19, 2017 (Doc. 1494).

BY THE COURT:

A handwritten signature in black ink, appearing to read 'W. Beetlestone', written over a horizontal line.

WENDY BEETLESTONE, J.